

From: [Graig Pettit](#)
To: [Urooj Iqbal](#); [Pauline Shen](#)
Cc: [David Martinello](#); [Michael DeJong](#)
Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)
Date: Friday, March 27, 2026 3:39:28 PM
Attachments: [image006.png](#)
[image008.png](#)
[image010.png](#)
[image011.png](#)

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Hello Urooj,

Please see our responses to your questions below. Sorry for the delay we had to revisit what our responses today to be sure. If you have any questions or concerns or need a call to discuss let us know.

In 2026 Commodity Analysis workform, the further explanations are needed for the following four items:

- a. Item 1a (\$10,707) was show as “remove prior year CT148”. **However**, Item 1b in prior year 2025 Commodity Analysis Workform CT148 (\$130,104) was **NOT** a PA. Please explain.
 - a. ***The \$130,104 should have been a PA in year 2023 and the \$10,707 credit should be replaced by this amount.***
- b. Item 2a (\$104,711) was show as “remove prior year unbilled”. **However**, there was no unbilled PA (i.e. Item 2b) in prior year 2025 Commodity Analysis Workform. Please explain.
 - a. ***Item 2a (\$104,711) should be moved to become Item 2b as it is a current year unbilled difference and will be a PA.***
- c. Total Class A adjustment credit (\$9,202) in 2026 Commodity Analysis workform is PAs while it was not PAs in 2025 Commodity Analysis Workform (credit \$89,545). Please explain.
 - a. ***The \$89,545 was a net amount for 2022 & 2023 GA balances pertaining to Class A. The amount to be reversed for 2023 is \$115,743.00 and is not PA (as it was not a PA in 2023).***
- d. Based on historical records submitted in 2024 COS, THI had both Item 1a and 1b (i.e. CT 148) as PAs. In 2025 IRM, both items were not PAs. Then in this 2026 Commodity Analysis Workform, both items are PAs again. Please explain.
 - a. ***The prior model (2025) the items 1a and 1b were not listed a PA’s in error. In the 2026 GA model items 1a and 1b (CT 148) should be PA’s. However, for 2026 model, Item 1a (CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year) will not be a PA following as it was not a PA in 2025 model.***

Have a great day,

Graig Pettit

General Manager
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From: Urooj Iqbal <Urooj.Iqbal@oeb.ca>
Sent: March 2, 2026 9:24 AM
To: Michael DeJong <mdejong@tillsonburg.ca>
Cc: Graig Pettit <Gpettit@tillsonburg.ca>
Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Thank you for confirming Mike.

From: Michael DeJong <mdejong@tillsonburg.ca>
Sent: Monday, March 2, 2026 9:23 AM
To: Urooj Iqbal <Urooj.Iqbal@oeb.ca>
Cc: Graig Pettit <Gpettit@tillsonburg.ca>
Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

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Urooj,

After review, there has been no change in the billing GA.
We have billed our customers using 1st GA estimates in 2024 and all prior years.
We have not changed our billing process.

Michael DeJong

*Finance Regulatory Affairs Manager
Tillsonburg Hydro Inc.
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From: Urooj Iqbal <Urooj.Iqbal@oeb.ca>

Sent: February 27, 2026 3:52 PM

To: Michael DeJong <mdejong@tillsonburg.ca>

Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Thanks Michael,

For clarity, could you kindly confirm if it was changed from 2nd estimate to 1st estimate in 2024?

Thanks,
Urooj

From: Michael DeJong <mdejong@tillsonburg.ca>

Sent: Friday, February 27, 2026 3:49 PM

To: Urooj Iqbal <Urooj.Iqbal@oeb.ca>

Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

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Sorry,

Yes, I can confirm that we billed our customers on 1st GA estimate in 2024.
(I am working on our year end for 2025 currently.)

Michael

From: Urooj Iqbal <Urooj.Iqbal@oeb.ca>
Sent: February 27, 2026 3:47 PM
To: Michael DeJong <mdejong@tillsonburg.ca>
Cc: Graig Pettit <grraig.pettit@erthpower.com>
Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

The question asked was: *‘Tillsonburg stated that the GA 2024 tab and the Principal Adjustment tab have both been updated to reflect billing using the 1st GA estimate, removing the discrepancies identified. Please confirm that Tillsonburg changed its 2024 customer billing from using the 2nd estimated GA rate to the 1st estimated GA rate.’*

To clarify, we are asking specifically about the change made for **2024 billing**, given the adjustments submitted at the last minute. We are **not** asking about any changes for 2025.

The response provided so far does not directly answer the question above. Please let me know if you’d like to have a call to gain further clarity.

Thank you,
Urooj

From: Michael DeJong <mdejong@tillsonburg.ca>
Sent: Friday, February 27, 2026 3:22 PM
To: Urooj Iqbal <Urooj.Iqbal@oeb.ca>
Cc: Graig Pettit <Gpettit@tillsonburg.ca>
Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

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Yes, I can confirm that we billed our customers on 1st GA estimate in 2025.

Michael DeJong

Finance Regulatory Affairs Manager
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From: Urooj Iqbal <Urooj.Iqbal@oeb.ca>

Sent: February 27, 2026 3:20 PM

To: Michael DeJong <mdejong@tillsonburg.ca>

Cc: Graig Pettit <Gpettit@tillsonburg.ca>; Tina Li <Tina.Li@oeb.ca>; David Martinello <David.Martinello@oeb.ca>

Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

Thank you for your reply. Could you also please confirm your response to the first question regarding the bill estimate? This will help us ensure we have a complete understanding of the information provided on the workform.

Thanks,
Urooj

From: Michael DeJong <mdejong@tillsonburg.ca>

Sent: Friday, February 27, 2026 2:59 PM

To: Urooj Iqbal <Urooj.Iqbal@oeb.ca>

Cc: Graig Pettit <Gpettit@tillsonburg.ca>

Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

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Urooj,

Thank you your patience on this matter.

Attached is the updated 2026 Commodity Accounts Analysis Workform.

I have changed the Principal Adjustments TAB Note 8 to reflect the principal adjustments

recorded in 2023.

Will you please take a look to see if this is satisfactory or if you require anything else. If everything is good, it will upload it to the portal.

Michael DeJong

Finance Regulatory Affairs Manager

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From: Urooj Iqbal <Urooj.Iqbal@oeb.ca>

Sent: February 27, 2026 11:23 AM

To: Michael DeJong <mdejong@tillsonburg.ca>

Cc: David Martinello <David.Martinello@oeb.ca>; Susi Ahlborn <Susi.Ahlborn@oeb.ca>; Spencer Patterson <Spencer.Patterson@oeb.ca>

Subject: RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Good morning, Michael,

Regarding the responses to the follow-up questions submitted to the OEB on February 23, OEB staff has identified additional concerns outlined below. Could you please review and confirm your responses and update the Commodity Analysis Workform again, as necessary?

1. Tillsonburg stated that “The GA 2024 TAB and the Principal Adjustment TAB have both been updated to reflect billing using the 1st GA estimate, removing the discrepancies identified”. Please confirm that Tillsonburg has changed its

billing to customers in 2024 from 2nd estimated GA rates to 1st estimated GA rates.

- Note 8 “Breakdown of Principal Adjustments included in last approved balance” on the Commodity Analysis Workform is still not completed. Please note that all principal adjustments need to be filled in this note. When the principal adjustment does not need to be reversed, please select “NO” in the columns K and W respectively for Account 1588 and Account 1589 and provide the reasons in the next column.

Please feel free to reach out if you have any questions.

Thank you,
Urooj

From: Urooj Iqbal
Sent: Wednesday, February 11, 2026 11:08 AM
To: mdejong@tillsonburg.ca
Cc: David Martinello <David.Martinello@oeb.ca>; Susi Ahlborn <Susi.Ahlborn@oeb.ca>
Subject: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

As discussed earlier, please find attached the follow-up staff questions related to your 2026 IRM application.

If you have any questions as you prepare the responses and/or update the Commodity Analysis Workform, please feel free to reach out.

The responses are requested by **Friday, February 20, 2026**.

Thank you,

Urooj Iqbal

Advisor, Incentive Rate-Setting Mechanism, Operations Decision Support
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